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IN THE
COURT OF APPEALS OF INDIANA

JAMES LOOMIS,	)	
	)	
Appellant-Respondent,	)	
	)	
vs.	)	No. 45A03-0607-CV-300
	)	
BARBARA LOOMIS,	)	
	)	
Appellee-Petitioner.	)	

APPEAL FROM THE LAKE SUPERIOR COURT
The Honorable Maria Luz Corona, Magistrate
The Honorable Thomas W. Webber, Judge
Cause No. 45D03-0202-DR-659-MLC

April 24, 2007

MEMORANDUM DECISION - NOT FOR PUBLICATION

BAKER, Chief Judge

Appellant-respondent James Loomis appeals from the trial court's order on appellee-petitioner Barbara Loomis's petition for modification of child support, educational costs, and contempt citation. Specifically, James argues that the trial court erred in: (1) adding to James's income, for child support purposes, certain deductions that James had taken on his wholly-owned corporation's tax return; (2) assigning to James a portion of the income his corporation had paid to his current wife; (3) requiring James to reimburse Barbara for one-half of the cost of a vehicle purchased for their son, A.L.; and (4) finding James to be in contempt of court for failure to pay child support and requiring him to pay $5,000 of Barbara's attorney fees based on the contempt finding.

Additionally, Barbara cross-appeals, arguing that the trial court erred in: (1) finding that James overpaid child support in 2000; (2) crediting James for parenting time in 2001, 2003, and 2004, when there is no evidence supporting a conclusion that, in fact, he exercised parenting time during those years; (3) failing to give Barbara credit for her two subsequent-born children; and (4) failing to distribute, between Barbara and James, uninsured medical expenses for 2002, 2003, and 2004. James concedes that the trial court erred in failing to credit Barbara for her two subsequent-born children and in failing to distribute uninsured medical expenses.

We affirm in part, reverse in part, and remand for further proceedings consistent with the instructions set forth herein.

FACTS

James and Barbara were divorced on August 28, 1989. The trial court incorporated the parties' settlement agreement into the decree of dissolution. Among other things, the settlement agreement provided that James was to pay child support in the amount of $145 per week for the parties' two children, N.L., born October 2, 1982, and A.L., born November 25, 1985. James's weekly child support payment was to abate by 50 percent for any time during which James had the children for a period of seven consecutive days and nights.

On January 22, 2002, Barbara filed a petition for modification of child support and for a citation of contempt stemming from James's alleged child support arrearage. Subsequently, Barbara and James stipulated that N.L. was emancipated as of January 22, 2002. James's prior weekly child support obligation of $145 was designed to support both children, so the parties requested a new support determination.

James is the sole shareholder of J&L Mechanical, Inc. (J&L), a subchapter S corporation in the business of heating, ventilation, air-conditioning, and refrigeration. From 1994 through 1999, James was J&L's sole employee. On November 4, 2000, James married Shawn Loomis. Beginning in April 2000, Shawn began performing certain office duties for J&L. In 2001, J&L paid Shawn $341 for her services to the corporation, which included writing checks, managing inventory, assembling financial documents for the accountants, and pricing parts. In 2002, J&L paid $34,483 to James and $23,320 to Shawn; in 2003, J&L paid $44,760 to James and $35,791 to Shawn.

On its tax returns, J&L deducted certain out-of-pocket expenses for, among other things, repairs, maintenance, interest, advertising, insurance, uniforms, supplies, telephone bills, wages, and vehicle depreciation. James insists that no personal expenses were paid by or through the business. J&L's accountant agreed, testifying that James and Shawn were "very good about segregating their business and personal" expenses. Tr. p. 180.

A.L. graduated from high school in the spring of 2004 and went on to attend South Suburban Community College in Illinois. He received a baseball scholarship that paid for his tuition, books, and fees. After graduating from high school, A.L. received money as graduation gifts and used the money to purchase a vehicle for $3,000. A.L. used the vehicle to commute between college and his home in Whiting.

The trial court conducted a hearing on Barbara's petition on October 17, November 8, and December 22, 2004. Pursuant to a stipulation of the parties, Barbara and James submitted proposed findings of fact and conclusions of law. On June 9, 2006, the trial court entered an order on Barbara's petition. In considering the amount of child support owed by James in 2001, the trial court found that James had overpaid child support in 2000 in the amount of $3,007.01. Based on the parties' agreement that James would pay child support in the amount of $145 per week with a 50% abatement for every week that he spent with the children, the trial court concluded that James's support should have been abated in the amount of $797.50 for the 11 weeks he allegedly spent with the children in 2001. The total amount of child support he owed for 2001 was $6,742.50, of which he had paid only $5,220.

But by applying the credit from the 2000 overpayment, James was left with a credit of $1,484.51 to be applied to his 2002 child support.

In 2002, N.L. was emancipated three weeks into the year. Consequently, the parties' agreement no longer applied and it was necessary for the trial court to calculate the parties' respective incomes to determine the new amount of child support for which James was responsible. The court found that J&L overpaid Shawn for her part-time employment and imputed all of her salary exceeding $15,000 to James. It also found that J&L improperly deducted certain items from its tax return, including depreciation on personal vehicles, telephone costs, and other expenses, imputing to James $10,842 for those items. In total, the trial court calculated James's 2002 salary to be $53,645, leading to a weekly support obligation of $141.56 for A.L. that began on January 22, 2002. For the first three weeks of 2002,[1] James owed a total of $435, and for the remainder of the year, James owed $6,936.44, for a total of $7,371.44. James paid only $5,510 for that year. When the remaining credit of $1,484.51 from the 2000-01 overpayment was applied, the trial court found that James was in arrears for 2002 in the amount of $1,731.93.

In 2003, the trial court again imputed to James all of Shawn's salary exceeding $15,000 and found that J&L had improperly deducted certain expenses on its tax return, imputing to James $23,137 for those expenses. It found that James's 2003 income for support purposes was $88,688, leading to a weekly child support obligation of $188.02.

[1] During the first three weeks of 2002, N.L. was not yet emancipated; consequently, the parties' agreement obligating James to pay $145 per week was in effect. Following those three weeks, the trial court found that he owed $141.56 per week in support of A.L.

James's total 2003 support obligation, therefore, was $9,777.04, of which he paid a total of $4,155, leaving him in arrears for 2003 in the amount of $5,622.04.

In 2004, the trial court found that James's income for child support purposes was $71,166.50,[2] leading to a weekly support obligation of $169.10. James, therefore, owed $7,846.24 in child support for 2004. The trial court found that he had paid only $5,754.84, leaving him in arrears for 2004 in the amount of $2,091.40. The trial court found James in contempt of court for his failure to pay child support as ordered, awarding $5,000 in attorney fees to Barbara as a result.

As for A.L.'s vehicle, the trial court found that that since A.L.

> commutes to school and the parents have not had to pay for any of his college expenses [because of the baseball scholarship] that the expenses for the purchase of the car, the car insurance and gas for the car should be borne equally by the parents. The cost of the car was $3,300. The Court FINDS that the Mother paid for the car. Therefore the Father should pay the Mother $1,650 as his share of the car. The cost of the insurance is $1,200 per year. The Father should reimburse the Mother for one-half of this cost of $600. Therefore, the Court FINDS that the Father should pay the Mother a total of $2,250.00.

Appellant's App. p. 8. James now appeals and Barbara cross-appeals.

[2] The trial court arrived at this figure by averaging James's income for 2002 and 2003.

DISCUSSION AND DECISION

I. Standard of Review

Where, as here, the trial court entered findings of fact and conclusions of law, we apply a two-tiered standard of review. First, we determine whether the evidence supports the findings and second, whether the findings support the judgment. We do not weigh the evidence or judge the credibility of the witnesses but, rather, consider only that evidence most favorable to the judgment, together with the reasonable inferences that may be drawn therefrom. Challengers must establish that the trial court's findings are clearly erroneous. Findings are clearly erroneous when a review of the record leaves us firmly convinced that a mistake has been made. We do not, however, defer to conclusions of law, and a judgment is clearly erroneous if it relies on an incorrect legal standard. Miller v. Sugden, 849 N.E.2d 758, 760 (Ind. Ct. App. 2006), trans. denied.

II. Appeal

A. Calculation of James's Income

James argues that the trial court erroneously calculated his income for child support purposes. Specifically, he contends that the trial court should not have imputed to him certain business expenses that J&L itemized as deductions on its tax returns or the amount of Shawn's salary that exceeded $15,000 per year.

1. Business Expenses

The method by which a trial court is to determine the income of a self-employed parent is established by Child Support Guideline 3(a)(2), which provides, in pertinent part, as follows:

> Weekly Gross Income from self-employment, operation of a business, rent, and royalties is defined as gross receipts minus ordinary and necessary expenses. In general, these types of income and expenses from self-employment or operation of a business should be carefully reviewed to restrict the deductions to reasonable out-of-pocket expenditures necessary to produce income. These expenditures may include a reasonable yearly deduction for necessary capital expenditures. Weekly gross income from self-employment may differ from a determination of business income for tax purposes.

(Emphasis added). James, the sole shareholder of a wholly-owned subchapter S corporation, is to be treated the same as a self-employed person. Glass v. Oeder, 716 N.E.2d 413, 415 (Ind. Ct. App. 1999). We afford the trial court wide discretion to impute income to ensure that a support obligor does not evade his or her support obligation. Apter v. Ross, 781 N.E.2d 744, 761 (Ind. Ct. App. 2003).

Here, the trial court determined that J&L's claimed deductions for vehicle depreciation, telephone costs, truck expenses, and travel were impermissible, adding those expenses to James's income for support calculation purposes. The trial court concluded that those expenses were not out-of-pocket and/or not necessary to produce income.

a. Vehicle Depreciation

The trial court found that the depreciation of certain personal vehicles, while valid tax deductions, should be included as part of James's income. Specifically, the trial court

concluded that these vehicles were personal, rather than business, in nature, finding that these expenses were properly imputed to James for the purposes of child support calculation.

J&L owned one vehicle, a van, used solely for business purposes. It also owned a Chevrolet Suburban, which was then traded in for a Ford Expedition. J&L stated on its tax returns that the Suburban and the Expedition were used 50 percent of the time for business purposes and claimed 50 percent of the depreciation of each vehicle as a tax deduction. In 2002, this deduction totaled $2,450, appellee's app. p. 51, and in 2003, this deduction totaled $3,005, id. at 32.

James testified that he often had to tow a large and heavy trailer as part of his job. Generally, the van was capable of towing that load, but the van did not have four-wheel drive. He purchased the Suburban and the Expedition "to have four wheel drive on hand . . . for emergency service for any client that was in [a] blizzard, snow storm so we could get to the customer's house." Tr. p. 24. He testified that J&L used these vehicles if the snow was exceedingly heavy. Id. James also testified that he "normally" uses the van, estimating that he drove the van 80% of the time. Id. at 22. Under these circumstances, the record supports the trial court's conclusion that James used the Suburban and Expedition primarily as personal, rather than business, vehicles. Consequently, the depreciation in those vehicles was not a reasonable out-of-pocket business expenditure and the trial court properly imputed this expense to James for the purpose of calculating child support.

b. Telephone Costs

In 2002, J&L claimed a tax deduction of $6,225 for telephone costs, appellee's br. p. 52; in 2003, it claimed a deduction of $5,180 for telephone costs, id. at 37. The trial court apparently concluded that the entirety of these costs that were claimed as business expenses were actually personal expenses, inasmuch as it imputed the full sum to James for both years. It provided no findings in support of this conclusion, however, and the record establishes that these costs were typical and reasonable for this type of business. Tr. p. 183. It is within the trial court's discretion to conclude that some or all of J&L's telephone costs should be imputed to James, but it must make findings—and, if necessary, itemize certain expenses as business and certain expenses as personal—in support of that conclusion. Consequently, we remand this matter to the trial court for further proceedings to determine whether some or all of J&L's telephone costs should be imputed to James, with instructions to make further findings—and calculations, if necessary—supporting its conclusion regarding telephone costs.

c. Truck Expenses

In 2002, J&L claimed a tax deduction of $4,573 for "truck expenses," id. at 52, and in 2003, it claimed $8,563 for truck expenses, id. at 37. The trial court found that these expenses should be imputed to James for child support purposes. Despite a motion for sanctions and repeated requests for an itemization of these "truck expenses," James refused to produce any breakdown of the gross total. And the only vehicle expenses revealed by the record that were paid out of J&L's checking accounts include $256.96, which was paid to

Car Quest in 2002, and $94.70, which was paid to Oil Exchange in 2002 and 2003. Under these circumstances, the trial court acted within its discretion in concluding that the truck expenses should be imputed to James for the purpose of calculating child support.

d. Travel

Finally, in 2003, J&L claimed a tax deduction of $6,389 for travel. Id. at 37. The trial court imputed this expense to James, and James does not quarrel with that conclusion. Consequently, we decline to review the trial court's finding with respect to J&L's 2003 travel expenses.

2. Shawn's Salary

James argues that the trial court improperly imputed to him the amount of Shawn's J&L salary that exceeded $15,000 per year. In 2001, J&L paid Shawn $341[3] for her services to the corporation, which included writing checks, managing inventory, assembling financial documents for the accountants, and pricing parts. James earned a salary of $51,401 in 2001. In 2002, J&L paid $34,483 to James and $23,320 to Shawn; in 2003, J&L paid $44,760 to James and $35,791 to Shawn. Prior to Shawn's employment with J&L, James was the corporation's sole employee and performed all tasks. Although Shawn's income has skyrocketed since 2001, the only responsibility added to her job description since that time is "categorizing and itemizing things for the end of the month so they don't have to do all of that and preparing for the taxes at the end of the year, thing[s] like property tax." Tr. p. 404.

[3] Shawn's 2001 W-2 form states that she earned $6,000. In reality, however, she received only a bonus check of $341. For that bonus, J&L paid $4,300 in federal tax, $900 in state tax, $372 for FICA, and $87 for Medicaid. Together with the $341 bonus, these amounts total $6,000. Appellee's App. p. 14-15.

Thus, the record supports conclusions that J&L can be run by one person, that in 2002, J&L began splitting James's income between James and Shawn, and that the employment tasks performed by Shawn do not amount to a full-time job.

As to the trial court's determination that the amount of Shawn's salary exceeding $15,000 per year should be imputed to James, James argues that the trial court improperly took judicial notice of the value of Shawn's services to J&L. Propriety of judicial notice aside, "'[a] trial court, like a jury, is entitled to take into consideration in weighing the evidence its own experience and the ordinary experiences in the lives of men and women.'" Clark v. Hunter, 861 N.E.2d 1202, 1207 (Ind. Ct. App. 2007) (quoting Davoust v. Mitchell, 146 Ind. App. 536, 541, 257 N.E.2d 332, 336 (1970)). The trial court properly concluded, based on its own experience and the evidence in the record regarding the tasks performed by Shawn, that her services were worth $15,000 per year to J&L. Consequently, we find that the trial court properly imputed the amount of Shawn's salary exceeding $15,000 per year to James for the purpose of calculating child support.

B. A.L.'s Vehicle

James's next assignment of error regards the vehicle used by A.L., at least in part, to commute to and from school. There is sufficient evidence in the record to support a conclusion that the vehicle and related expenses were educational expenses needed to enable A.L. to commute to and from college. Tr. p. 105; see also Borth v. Borth, 806 N.E.2d 866, 871-72 (Ind. Ct. App. 2004) (finding that the cost of a vehicle was properly included in the child's college expenses because the child lived off-campus and needed the vehicle to travel

to and from school).[4] It is mandated by statute, however, that if a court "orders support for a child's educational expenses at an institution of higher learning," the court "shall reduce other child support for that child that (1) is duplicated by the educational support order; and (2) would otherwise be paid to the custodial parent." Ind. Code § 31-16-6-2(b). We remand this matter to the trial court for further proceedings to determine whether the cost of A.L.'s vehicle and related expenses are already included in James's child support payment; if so, we direct the trial court to decrease James's child support obligation by that amount.

Notwithstanding the uncontradicted evidence in the record that A.L. paid $3,000 for the vehicle with his own money, the trial court found that Barbara paid $3,300 for the vehicle and ordered James to reimburse Barbara for half of that expense. Requiring James to reimburse Barbara for that amount will result in a windfall to her. Thus, we remand to the trial court with instructions to amend the order to require James to pay A.L. $1,500, or one-half of the cost of the vehicle.

Additionally, the trial court found that Barbara spent $1,200 per year on insurance for the vehicle and ordered James to pay half of that amount. There is absolutely no evidence in the record supporting a conclusion that the yearly car insurance cost $1,200. A.L. testified that his mother paid for his insurance but did not assign an amount, and Barbara did not offer any evidence establishing the cost or payment of the insurance. Under these circumstances, the trial court erred in requiring James to pay $600 for the car insurance and we direct the

[4] To the extent that the trial court failed to make a specific finding regarding A.L.'s aptitude and ability as required by Cavazzi v. Cavazzi, 597 N.E.2d 1289, 1293 (Ind. 1992), it was harmless error, inasmuch as that issue was addressed during the hearing.

trial court to amend its order to reflect that James is not required to reimburse Barbara for the car insurance.

C. Contempt Citation

James next argues that the trial court erred in finding him in contempt of court for being in arrears on his child support payments and in awarding $5,000 in attorney fees to Barbara on that basis. Whether a party is in contempt is a matter left to the sound discretion of the trial court, and we will reverse the trial court's contempt finding only if it is against the logic and effect of the evidence before it or is contrary to law. Sutton v. Sutton, 773 N.E.2d 289, 297 (Ind. Ct. App. 2002). When reviewing a contempt order, we will neither reweigh the evidence nor judge the credibility of witnesses, and unless, based on a review of the entire record, we have a firm and definite belief a mistake has been made, the trial court's judgment will be affirmed. Id. To be punished for contempt of a court's order, there must be an order commanding the accused to do or refrain from doing something. Id. To hold a party in contempt for a violation of a court order, the trial court must find that the party acted with willful disobedience. Id. Simply establishing the existence and knowledge of an arrearage may not amount to willful disregard of a court order. Id.

Here, at all times the parties' settlement agreement requiring James to pay $145 per week, with a 50 percent abatement for all 7-day periods during which he had the children,

was in place.[5] Thus, from 2001 through 2003,[6] James was required to pay annual child support in the amount of $7,540.[7]

- In 2001, James paid a total of $5,220, leaving him in arrears in the amount of $2,020[8] for that year. Appellant's App. p. 6.
- In 2002, James paid a total of $5,510, leaving him in arrears in the amount of $2,030 for that year. Id. at 7.
- In 2003, James paid a total of $4,155, leaving him in arrears in the amount of $3,385 for that year. Id.
- And in 2004, James paid a total of $5,754.84,[9] leaving him in arrears in the amount of $973.16 for that year. Id. at 8.

Thus, over the course of four years, James's arrearage—based on the parties' original settlement agreement—totals $8,508.16.[10] This behavior evinces a pattern of disregard and contempt for the court-ordered obligation and James's duty to support his children. Under

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[5] The trial court committed error to the extent that it found James in contempt for an arrearage based on the order at issue herein. We cannot find a party in contempt for a retroactive failure to comply with an order that was not actually in place during the period of time at issue. As set forth herein, however, James's arrearage based upon the parties' settlement agreement was sufficient to support a contempt finding; consequently, the trial court's error was harmless.

[6] In 2004, the trial court and Barbara calculated James's obligation for only 46.4 weeks of the year, leading to a total obligation of $6,728 for that year.

[7] Barbara argues on cross-appeal that the trial court erred in abating James's child support for 2001 based on an alleged lack of evidence that he exercised parenting time for any consecutive seven-day periods during that year. As explained below, we agree with Barbara that the evidence does not support the abatement of James's 2001 support obligation. Consequently, we will calculate his annual child support obligation by multiplying the full weekly amount—$145—by fifty-two weeks per year.

[8] The total amount of James's 2001 arrearage is $2,320. But as we conclude below, James overpaid child support in 2000 in the amount of $300. Consequently, we apply a credit of $300 to his 2001 child support obligation and find that he owed $2,020 for that year.

[9] Barbara contends that the trial court erred in calculating the amount James paid in 2004, arguing that he paid only $4,478.09, but she does not cross-appeal that portion of the order. Consequently, we will apply the amount found by the trial court in calculating James's arrearage.

these circumstances, the trial court did not abuse its discretion by finding James in contempt of court for the arrearage.

As for the trial court's decision to award Barbara attorney fees in the amount of $5,000 based on James's contempt, we observe that the determination of the payment of attorney fees in proceedings to modify a child support award is within the sound discretion of the trial court and will be reversed only upon a showing of a clear abuse of that discretion. Sutton, 773 N.E.2d at 298. In assessing attorney fees, the trial court may consider such factors as the parties' respective resources and earning capacities, together with other factors that bear on the reasonableness of the award. Id. In addition, any misconduct on the part of one of the parties that directly results in the other party incurring additional fees may be taken into consideration. Id.

Here, as noted above, James's four-year child support arrearage totals nearly $9,000. This misconduct alone, much of which occurred after Barbara filed the petition for modification and a contempt finding, is sufficient to sustain an award of attorney fees of $5,000. See Topolski v. Topolski, 742 N.E.2d 991, 996 (Ind. Ct. App. 2001) (holding that trial court has inherent authority to award attorney fees to one party when the other party has been found in contempt of court). Consequently, we conclude that the trial court properly awarded attorney fees in the amount of $5,000 to Barbara.

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[10] Obviously, the actual amount of James's arrearage will differ from this total upon applying the trial court's order herein retroactively. But as stated above, for the purpose of a contempt finding, we may only consider the order that was actually in place during these years.

III. Cross-Appeal

A. Overpayment of Child Support in 2000

Barbara first argues that the trial court erred in finding that James overpaid child support in 2000. The trial court found that James had overpaid child support in 2000 in the amount of $3,007.01. It then applied that credit to James's payments in 2001 and 2002, leading to a conclusion that James overpaid in 2001 and was in arrears in 2002 only in the amount of $1,731.93.

The parties and the trial court agreed, however, that James was "caught up" and "current" as of September 17, 2000. Tr. p. 430-31, 434-35. Exhibit L, on which the trial court relied in concluding that James had overpaid child support in 2000, was admitted "for the sole purpose" of establishing that James had made four payments after September 17, 2000. Id. at 435. Using the court's own findings and methodology, Exhibit L establishes that after September 17, 2000, James owed $2,320 in child support and paid $2,620. Thus, the only evidence in the record on this issue establishes that he overpaid child support in 2000 in the amount of $300. We conclude, therefore, that the trial court erred in finding that James overpaid child support in 2000 in the amount of $3,007.01 and direct it to amend its order accordingly.

B. Parenting Time in 2001, 2003, and 2004

Barbara next contends that the trial court erred in calculating James's child support obligation for 2001, 2003, and 2004. Specifically, Barbara argues that there is no evidence in

the record supporting the trial court's determination regarding the amount of parenting time James spent with A.L. during those years.

The trial court found that in 2001, James exercised eleven weeks of overnight parenting time, thereby abating his child support obligation by fifty percent for those eleven weeks. And in completing the worksheets to calculate James's support obligation for 2003 and 2004, the trial court gave him credit for fifty-two overnights per year. Appellee's App. p. 68, 69. Barbara testified, however, that A.L. did not spend seven consecutive days and nights with his father at any time during 2001 and that he did not spend any nights with James during 2003 and 2004. Tr. p. 346.

The only evidence to which James directs our attention in support of the trial court's findings regarding parenting time is Shawn's testimony. Our review of the record, however, reveals that Shawn's testimony does not support these findings. Shawn testified that in 2001, A.L. spent "[p]robably like one weekend a month" with James and Shawn, except during the summer when he "might come during the week." Id. at 388. Shawn testified that in 2003, A.L. "was not [there] very often, one weekend maybe every three months and then one night a week here and there. . . . He would come and visit [during the week] but I think he would go home or go to his girlfriend[']s [to spend the night]." Id. at 388-89. And as for 2004, Shawn testified that "maybe once every three months," A.L. would spend a "whole weekend" with Shawn and James. Id. at 389. A.L. did not visit "very often" during 2004. Id.

Shawn's testimony does not establish that A.L. spent seven consecutive days and nights with James in 2001, nor does it establish that A.L. spent fifty-two overnights with James in 2003 and 2004. Consequently, we conclude that there is no evidence supporting the trial court's findings that in 2001, James exercised eleven weeks of overnight parenting time, or that in 2003 and 2004, James exercised fifty-two overnights per year of parenting time. We remand, therefore, with instructions to recalculate the amount of James's child support obligation for 2001, 2003, and 2004.

Finally, Barbara argues that the trial court erred by (1) failing to credit her 2002 and 2003 income for child support purposes with her two subsequent-born children; and (2) failing to order a distribution of uninsured medical expenses between James and Barbara for 2002, 2003, and 2004. James admirably concedes that the trial court committed error on these grounds. Consequently, we remand to the trial court with instructions to recalculate Barbara's income for child support purposes for 2002 and 2003, taking into consideration her two subsequent-born children, and to order a distribution of the parties' 2002, 2003, and 2004 uninsured medical expenses.

CONCLUSION

In sum, we find as follows: (1) the trial court properly imputed to James the expenses claimed as tax deductions by J&L for vehicle depreciation, truck expenses, and travel; (2) the trial court improperly imputed to James the entirety of the corporation's telephone costs; (3) the trial court properly imputed to James the amount of Shawn's salary that exceeds $15,000; (4) the trial court improperly required James to reimburse Barbara in the amount of

$1,650 for A.L.'s car and $600 for A.L.'s car insurance; (5) the trial court properly found James in contempt of court and awarded Barbara attorney fees in the amount of $5,000 on that basis; (6) the trial court improperly found that James overpaid child support in 2000 in the amount of $3,007.01; (7) the trial court improperly calculated James's parenting time in 2001, 2003, and 2004; (8) the trial court improperly failed to credit Barbara's 2002 and 2003 income for her two subsequent-born children; and (9) the trial court improperly failed to distribute the parties' uninsured medical expenses for 2002, 2003, and 2004.

The judgment of the trial court is affirmed in part, reversed in part, and remanded for further proceedings with instructions to:

(1) determine whether some or all of J&L's telephone costs should be imputed to James, making further specific findings—and calculations, if necessary—supporting its conclusion;

(2) determine whether the cost of A.L.'s vehicle and related expenses are already included in James's child support payment—if so, the trial court shall decrease James's child support obligation accordingly;

(3) amend the order herein to direct James to reimburse A.L., rather than Barbara, in the amount of $1,500—one-half of the value of A.L.'s vehicle;

(4) amend the order herein to remove the requirement that James reimburse Barbara in the amount of $600 for car insurance for A.L.'s vehicle;

(5) recalculate James's child support obligation in light of our findings that he overpaid child support in 2000 in the amount of $300, that he did not have any consecutive seven-day periods of parenting time during 2001 such that his support obligation should be abated, and that the evidence does not support a conclusion that he exercised fifty-two overnights with A.L. during 2003 and 2004;[11]

[11] The trial court is authorized to conduct further proceedings to determine, with greater precision, how many overnights James, in fact, spent with A.L. during 2003 and 2004, crediting him appropriately for those years.

(6) recalculate Barbara's income for 2002 and 2003 by crediting her for her two subsequent-born children; and

(7) distribute the parties' 2002, 2003, and 2004 uninsured medical expenses.

FRIEDLANDER, J., and CRONE, J., concur.